



STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 79/27

February 2, 1979

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 3

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

We are using a new format to summarize the legislative bills. A brief analysis of the bill, action taken, date, and sections affected will be provided. Bills will be arranged by "general topic."

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

ASSEMBLY REVENUE AND TAXATION TASK FORCE REPORT

The Assembly Revenue and Taxation Committee has arranged for the California County Supervisors' Association to distribute a copy of a recently completed report to each assessor. The Task Force objective was to recommend legislation for implementation of Article XIII A and the amendment to it in the form of Proposition 8 which received voter approval in November.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk  
Enclosures

AB 245

Author: Bates

Action: Introduced, referred to Committee on Resources, Land Use, and Energy

Date: January 10, 1979

Affected References: Division 2, Civil Code; would add Sections 17214.6 and 24357.7 to the Revenue and Taxation Code

This bill would provide for the creation of a conservation easement, for the purpose of retaining land predominantly in its natural, scenic, historical, agricultural, forested, or open-space condition, and would provide for its acquisition by a non-profit organization, as defined.

It would also specify that such an easement constitutes an enforceable restriction which may be considered in the assessment of value for property tax purposes.

SB 128

Author: Beverly

Action: Introduced

Date: December 26, 1978

Affected References: Section 213.6, Revenue and Taxation Code

The existing exemption of personal property owned and operated by an organization incorporated by an act of the U. S. Congress whose purposes are to provide adequate facilities to assist in meeting local and national emergencies and to promote the public welfare and provide aviation and aerospace education and training is scheduled to expire on the lien date in 1980.

This bill would extend the exemption until the lien date in 1985.

SB 193

Author: Marks, et al

Action: Introduced

Date: January 11, 1979

Affected References: Various sections of Chapter 1405 of the Statutes of 1974

The existing exemption from property taxation for certain cargo containers used on vessels was scheduled to expire following the 1978 lien date. This measure would make the exemption permanent.

SB 26

Author: Nejedly

Action: Introduced

Date: December 4, 1978

Affected References: Would add Sections 17205.7 and 24346.5 to the Revenue and Taxation Code

Under existing laws, property taxes are deductible from gross income in the computation of taxable income. This bill would treat as property taxes the amounts paid or accrued to compensate a public agency for municipal-type services, for purposes of deductibility from gross income in the computation of taxable income.

## ACA 17

Author: Lockyer

Action: Introduced, referred to Committee on Revenue and Taxation

Date: January 2, 1979

Affected References: Would amend Section 3 of Article XIII A of the Constitution

Existing Constitutional provisions require a 2/3 vote of all members of each house in order to change state taxes for the purpose of increasing revenues. This measure would exclude changes in state tax exemptions, credits, and deductions from such vote requirement.

## AB 83

Author: Willie Brown

Action: Introduced, referred to Committee on Revenue and Taxation

Date: December 5, 1978

Affected References: Section 26912, Government Code

Urgency Statute

This bill would make technical and other changes to the Proposition 13 implementation bills of 1978 and specifically would provide a method by which the county auditor, when allocating property tax revenues, would so allocate such revenues when a city has annexed territory during the last three years and such annexation constitutes a functional consolidation.

## AB 96

Author: Chappie

Action: Introduced, referred to Committee on Local Government

Date: December 6, 1978

Urgency Statute

This bill would make technical and other changes to 1978 Proposition 13 legislation and would revise the funding for high property tax dependent special districts and public safety districts, as defined.

## AB 156

Author: Willie Brown

Action: Introduced, referred to Committee on Revenue and Taxation

Date: December 21, 1978

Affected References: Would add Section 110.8 to the Revenue and Taxation Code

Urgency Statute

This bill would provide for the implementation of Proposition 8 and allow assessors to reflect decreases in value.

## SB 176

Author: Wilson

Action: Introduced

Date: January 8, 1979

Affected References: Section 20541, Revenue and Taxation Code

This bill would authorize a qualified claimant under the Senior Citizens' Property Tax Assistance law who is the owner of a mobile home located on owned or

rented land to elect to claim assistance as a renter, or according to the amount of motor vehicle license fee taxes, not including the registration fee, paid on the mobile home, using the same assistance schedule on which a qualified homeowner's assistance would be computed.

## AB 217

Author: Calvo, et al

Action: Introduced, referred to Committee on Revenue and Taxation

Date: January 4, 1979

Affected References: Section 214.6, Revenue and Taxation Code  
Urgency Statute

This bill would expand the welfare exemption to provide that if the exempt organization leases such property to an exempt governmental agency for the purpose of conducting activity which is uniquely of a governmental character, such property would also be exempt from property taxation.

## AB 266

Author: Ellis

Action: Introduced, referred to Committee on Revenue and Taxation

Date: January 15, 1979

Affected References: Section 110.1, Revenue and Taxation Code

This bill would provide that if the base year value pursuant to Article 110.1 has been determined to be incorrect, the assessor may change the value of the property to reflect the correct appraised value of such property as of the base year lien date.

## AB 278

Author: Mangers

Action: Introduced, referred to Committee on Revenue and Taxation

Date: January 16, 1979

Affected References: Section 205.5, Revenue and Taxation Code; Section 3 of Chapter 1276 of the Statutes of 1978

This bill would make minor technical changes to the above-referenced sections which deal with the disabled veteran's property tax exemption.

## SB 239

Author: Craven

Action: Introduced

Date: January 22, 1979

Affected References: Section 107, Revenue and Taxation Code  
Urgency Statute

This bill would allow all county boards of supervisors the discretion to place possessory interests on the secured rather than the unsecured roll.